

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

IN RE CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND SCHEME  
LITIGATION

This document relates to case nos.: 19-cv-01785; 19-cv-01867; 19-cv-01893; 19-cv-01781; 19-cv-01783; 19-cv-01895; 19-cv-01904; 19-cv-01869; 19-cv-01922; 19-cv-01870; 19-cv-01791; 19-cv-01792; 19-cv-01926; 19-cv-01868; 19-cv-01929; 19-cv-01806; 19-cv-01906; 19-cv-01808; 18-cv-04833; 19-cv-01898; 19-cv-01898; 19-cv-01812; 19-cv-01896; 19-cv-01815; 19-cv-01924; 19-cv-10713; 19-cv-01866; 19-cv-01794; 19-cv-01865; 19-cv-01798; 19-cv-01800; 19-cv-01788; 19-cv-01928; 19-cv-01803; 19-cv-01801; 19-cv-01894; 19-cv-01810; 19-cv-01809; 19-cv-01871; 19-cv-01813; 19-cv-01930; 19-cv-01818; 19-cv-01931; 19-cv-01918; 19-cv-01873

MASTER DOCKET

18-md-02865 (LAK)

**DECLARATION OF ANDREW S. DULBERG**

I, Andrew S. Dulberg, an attorney duly admitted to practice law before this Court, hereby declare under penalty of perjury:

1. I am a partner at Wilmer Cutler Pickering Hale and Dorr LLP, counsel for Defendants Avanix Management LLC Roth 401K Plan, Batavia Capital Pension Plan, Calypso Investments Pension Plan, Cavus Systems LLC Roth 401(K) Plan, Hadron Industries LLC Roth 401(K) Plan, Jocelyn Markowitz, Richard Markowitz, RJM Capital Pension Plan, and Routt Capital Pension Plan. I am fully familiar with the matters set forth in this declaration.

2. I submit this declaration in support of Defendants' Second Proffer on Advice-of-Counsel Evidence.

3. Attached hereto as Exhibit 1 is a true and correct copy of DX3180, an email from R. Markowitz to M. Ben-Jacob et al.

4. Attached hereto as Exhibit 2 is a true and correct copy of DX3181, an email from R. Markowitz to M. Ben-Jacob.

5. Attached hereto as Exhibit 3 is a true and correct copy of DX3222, an email from R. Markowitz to A. Anand et al.

6. Attached hereto as Exhibit 4 is a true and correct copy of DX3956, an email from M. Ben-Jacob to J. van Merkensteijn et al.

7. Attached hereto as Exhibit 5 is a true and correct copy of PX1249, an email from M. Ben-Jacob to J. van Merkensteijn et al.

8. Attached hereto as Exhibit 6 is a true and correct copy of DX3187, an email from M. Ben-Jacobs to L. Tuchman.

9. Attached hereto as Exhibit 7 is a true and correct copy of DX3272, an email from R. Markowitz to M. Stein et al.

10. Attached hereto as Exhibit 8 is a true and correct copy of PX1267, an email from P. Wells to A. La Rosa et al.

11. Attached hereto as Exhibit 9 is a true and correct copy of DX6030, an email from M. Stein to M. Ben-Jacob.

12. Attached hereto as Exhibit 10 is a true and correct copy of DX3329, an email from M. Ben-Jacob to A. LaRosa et al.

13. Attached hereto as Exhibit 11 is a true and correct copy of DX3345, an email from P. Wells to R. Markowitz et al.

14. Attached hereto as Exhibit 12 is a true and correct copy of DX6028, an email from M. Ben-Jacob to P. Wells.

15. Attached hereto as Exhibit 13 is a true and correct copy of DX3247, an email from A. LaRosa to P. Wells et al.

16. Attached hereto as Exhibit 14 is a true and correct copy of DX3242, an email from R. Markowitz to M. Ben-Jacob.

17. Attached hereto as Exhibit 15 is a true and correct copy of DX3264, a printed copy of an email from M. Ben-Jacob to R. Markowitz.

18. Attached hereto as Exhibit 16 is a true and correct copy of DX3253, an email from R. Markowitz to M. Ben-Jacob et al.

19. Attached hereto as Exhibit 17 is a true and correct copy of PX59, an email from P. Wells to J. van Merkenstein et al.

20. Attached hereto as Exhibit 18 is a true and correct copy of PX62, an email from M. Ben-Jacob to R. Markowitz et al.

21. Attached hereto as Exhibit 19 is a true and correct copy of DX5887, a brochure prepared by Freshfields Bruckhaus Deringer regarding dividend taxation for cross-border transactions.

22. Attached hereto as Exhibit 20 is a true and correct copy of DX4140, an email from M. Ben-Jacob to R. Markowitz et al.

I, Andrew S. Dulberg, declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York  
January 20, 2025

/s/ Andrew S. Dulberg  
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